

ACCOUNTANT'S REPORT
ON APPLYING SPECIFIED AUDITING PROCEDURES
IN RESPECT OF THE ANNUAL INFORMATION RETURN

To the Service Manager:

As specifically agreed, I have performed the auditing procedures described in Appendix A, to assist the Service Manager in assessing (name of corporation's) ("the Corporation") compliance with the Operating Agreement, local polices and the information in the Annual Information Return (Federal) for the year ended (date). This engagement to apply agreed-upon auditing procedures was performed in accordance with standards established by the Canadian Institute of Chartered Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described in Appendix "A" either for the purpose for which this report has been requested or for any other' purpose.

The results of my procedures are documented in Appendix "A." My audit of the Corporation's Financial Statement for the year ended (date) was not directed to the information in the Annual Information Return. The procedures in Appendix "A" do not constitute an audit of the Annual Information Return and, therefore, I express no opinion on the information in the Annual Information Return for the year ended (date). Had I performed additional procedures, other matters might have come to my attention that I would have reported to you.

This letter is for use solely by the Service Manager in assessing the Corporation's compliance with the Operating Agreement, local policies and the information in the Annual Information Return (Federal), and is not intended to be and should not be used by anyone else or for any other purpose.

CHARTERED ACCOUNTANT

(City), Canada

(Date)